



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: M. Goldner & A. Buxbaum
DOCKET NO.: 19-08447.001-R-1
PARCEL NO.: 16-26-402-002

The parties of record before the Property Tax Appeal Board are M. Goldner and A. Buxbaum, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$68,141
IMPR.: \$73,964
TOTAL: \$142,105

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a two-story dwelling of brick exterior construction with 1,804 square feet of living area. The dwelling was built in 1924 but has a reported effective date of construction of 1937. Features of the home include a partial basement that is partially finished with a 565 square foot recreation room, central air conditioning, one fireplace, 3½ bathrooms, and an attached garage with 228 square feet of building area.¹ The property has a site with approximately 12,400 square feet of land area and is located in Highland Park, Moraine Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on eight equity

¹ The Property Tax Appeal Board finds that the board of review description that the subject property has finished basement area is supported by a copy of the subject's property record card submitted by the board of review.

comparables improved with two-story dwellings of wood siding, brick, or stucco exterior construction that range in size from 1,656 to 1,982 square feet of living area. The dwellings were built from 1918 to 1926. Each comparable is reported to have an unfinished basement, two comparables have central air conditioning, five comparables have one fireplace, each property has one to two bathrooms, and each property has a garage ranging in size from 308 to 800 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from .18 to .42 of one mile from the subject property. These properties have improvement assessments ranging from \$53,968 to \$65,496 or from \$32.59 to \$33.58 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$60,077.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,105. The subject property has an improvement assessment of \$73,964 or \$41.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story dwellings of brick, wood siding, or stucco exterior construction ranging in size from 1,664 to 2,044 square feet of living area. The dwellings were built from 1912 to 1940 and have reported effective construction dates from 1938 to 1960. Each comparable has a basement with four having recreation rooms ranging in size from 694 to 941 square feet and central air conditioning. Four comparables have one or two fireplaces and three comparables have a detached garage ranging in size from 440 to 720 square feet of building area. Each property has 1½, 2½, 3, 3½ or 4 bathrooms. These properties have the same assessment neighborhood code as the subject and are located from approximately .15 to .38 of one mile from the subject property. The comparables have improvement assessments that range from \$78,039 to \$106,557 or from \$41.89 to \$64.04 per square foot of living area.

In rebuttal appellants' counsel argued that board of review equity comparables #1 through #4 were not comparable to the subject due to differences in age and/or dwelling size.

Conclusion of Law

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains thirteen comparables submitted by the parties to support their respective positions. The Board gives less weight to board of review comparable #1 as the improvement assessment of this comparable of \$64.04 per square foot of living area appears to be an outlier in relation to the remaining comparables submitted by the parties that have improvement assessments ranging from \$32.59 to \$44.32 per square foot of living area.

The Board finds that each of the appellants' comparables is inferior to the subject dwelling in the number of bathrooms, the lack of central air conditioning, and/or the lack of a fireplace, suggesting each would require an upward adjustment to the improvement assessment to make the properties more equivalent to the subject dwelling. Additionally, the appellants described the comparables as having unfinished basements whereas the subject has a basement that is partially finished with a recreation room which again suggests each comparable would require an upward adjustment to the improvement assessment to make the properties more equivalent to the subject dwelling. The appellants' comparables have improvement assessments that range from \$32.59 to \$33.58 per square foot of living area. The subject's improvement assessment of \$41.00 per square foot of living area is above this range but justified considering the dwelling's superior features relative to the appellants' comparables.

Board of review comparables #2 through #5 are relatively similar to the subject in actual age and effective age. Additionally, each of these comparables has a basement that is partially finished like the subject property, have central air conditioning like the subject property, and have a similar number of bathrooms as the subject property. Board of review comparable #3 would require an upward adjustment as it lacks a fireplace and board of review comparable #4 would require an upward adjustment as the property lacks a garage. Board of review comparables #2 through #5 have improvement assessments that range from \$41.89 to \$44.32 per square foot of living area. The subject's improvement assessment of \$41.00 per square foot of living area falls below the range established by the best comparables submitted by the board of review. The Board finds these comparables demonstrate the subject property is being equitably assessed.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 19, 2022



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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